

2012

CLARK COUNTY FORESTRY & PARKS COMMITTEE

Jeff Kolzow, Chairperson

Al Bower, Brian Kunze, Joe Waichulis, Norman Wesenberg

Forestry & Parks Department Employees

Josh Pedersen, Administrator

Brian Duell, Parks Manager

Jon Holger, Forester

Andy Sorenson, Forester

Tom Behrens, Parks Worker III

Kelly Kirn, Parks Worker II

James Smagacz, Parks Worker II

Rick Dailey, Forestry Manager

Debbie Tlusty, Admin. Secretary

John Wendorski, Forestry Tech.

Tim Hagen, Parks Worker II

Don Friemoth, Parks Worker II

James Gelandar, Parks Worker II

Seasonal & Temporary Personnel – 30 persons

Black River Correctional Inmate Crew - 6 to 10 persons

DNR Personnel assigned to Clark County

Dan Clough, Liaison Forester

Vacant Position, Wildlife Biologist

Chris Schmitz, Forester

Vacant Position, Forester

Vacant Position, Conservation Warden

Adam Hanna, Conservation Warden

TIMBER SALES

After many years of accelerated timber harvests to salvage over mature and dying aspen, Clark County Forest harvest levels became regulated (in 2005) by means of an annual allowable harvest. Annual allowable harvest levels have steadily increased to 2,784 acres in 2012. Year 2012 timber sale efforts focused on catch-up of overdue oak and red pine thinnings.

Total gross wood product revenues received in 2012 were \$2,506,755.00, including \$700.00 for local firewood. This represents an increase of 35% from 2011 and is a record high. See the attached graph showing annual county forest timber revenues for the last 13 years.

The total volume harvested by 30 different logging contractors from 82 active timber sale contracts in 2012 was 50,611 cord equivalents. Based on the DNR's formula of 28.5 cord equivalents equals one job, 1,776 jobs were generated. Markets during this period were generally stable. Pulpwood and firewood markets were fair to good. Hardwood log mill prices and markets were generally stable with a few up and down swings throughout the year. Red pine log markets remained strong. Weather conditions were very favorable with an early and short breakup period transitioning to extremely dry conditions prevailing through most of the summer into fall.

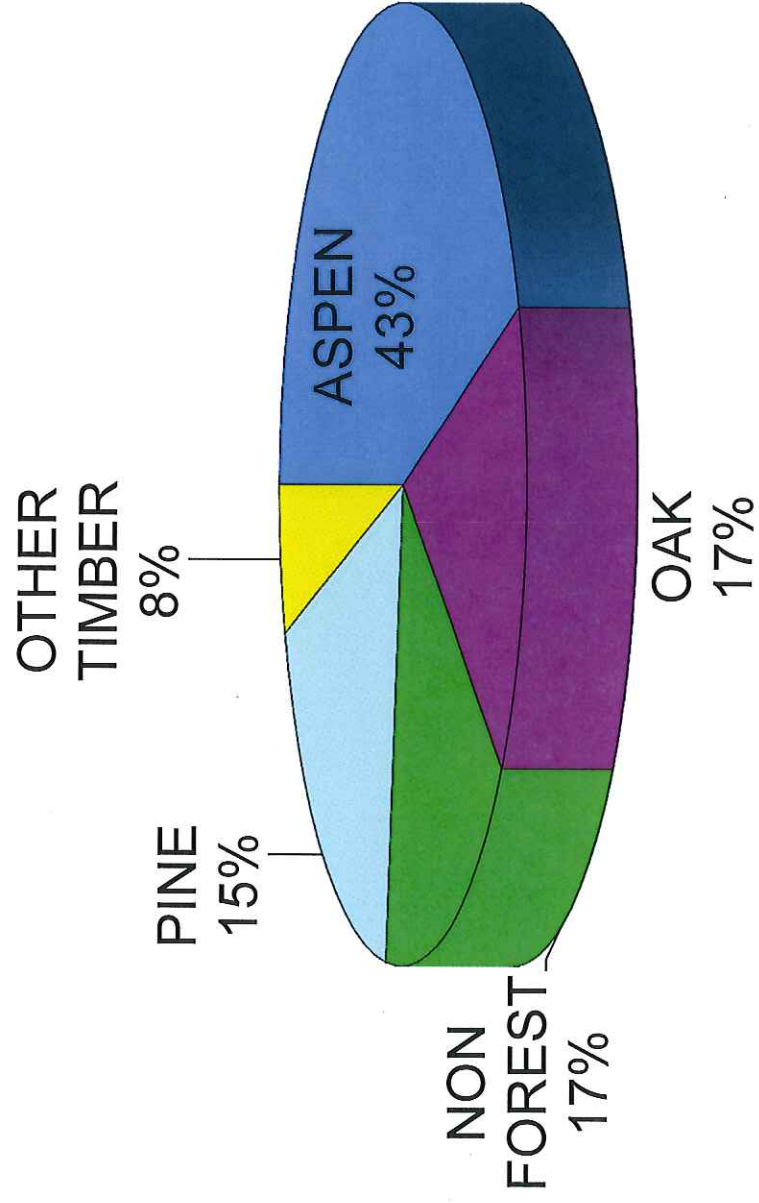
Having paid off all outstanding variable acreage loans in 1994, the county now retains 90% of timber revenue generated. The remaining 10% is distributed to townships with county forest land.

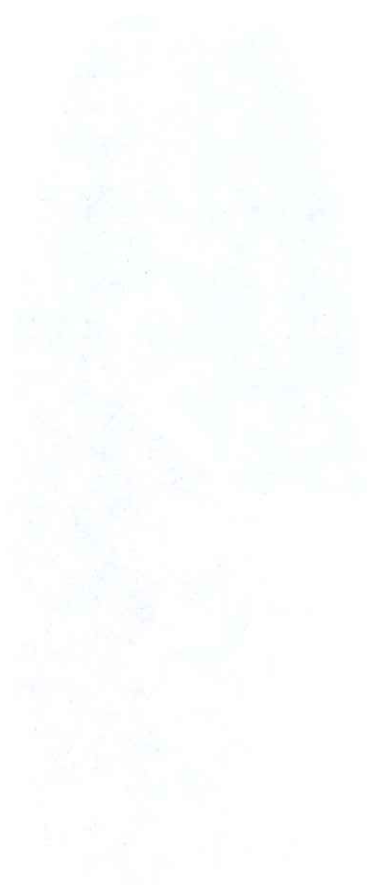
A total of 48 county forest timber sales with an estimated 91,474 tons and 2,773,800 board feet on 3,441 acres were established 2012. All but one sale established in 2012 have been sold and are under contract. The total contract value of these sales is \$2,848,711.00. Of the total acreage established, 2,009 acres were thinning's and 1,432 acres regeneration harvests.

Timber sale assistance was also provided to the Highway Department again in 2012.

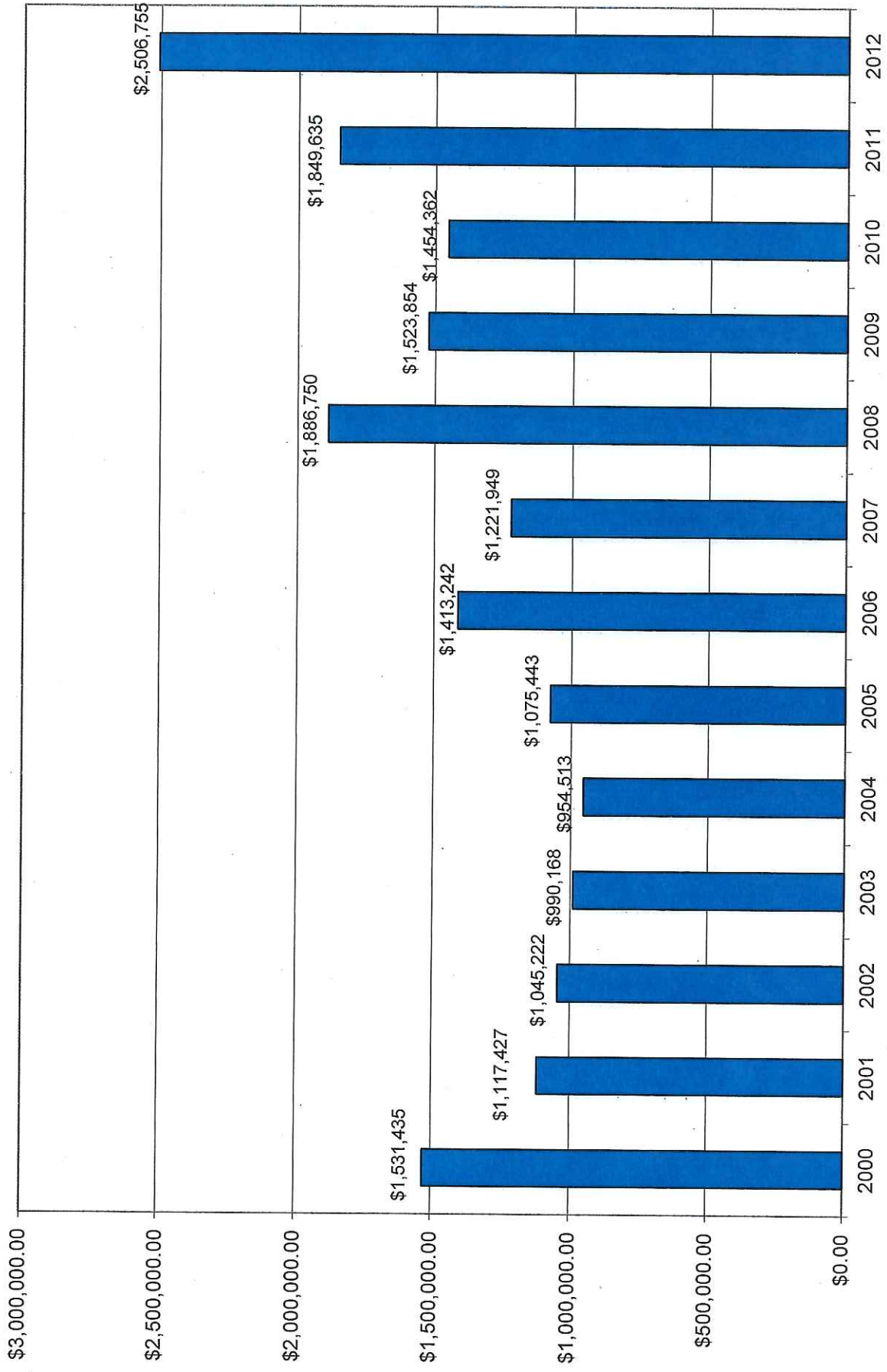
CLARK COUNTY FOREST TIMBER TYPES - 2012

132,850 acres





CLARK COUNTY FOREST 2000 - 2012 GROSS TIMBER REVENUES



FOREST INVENTORY

The reconnaissance geodatabase was updated in mid-2011 to improve monitoring and reporting functionality. In addition to the stand information, the stand boundaries are now housed on a state-wide server and is viewable to anyone with internet access. Data security is in place to ensure only authorized individuals can edit this database. This system can instantaneously provide up-to-date annual allowable harvest figures and accomplishments as they occur; a process that previously took days. This latest upgrade now provides additional mapping and geospatial analysis tools available to all personnel working on the forest.

This geodatabase is the backbone of our land management program. It provides valuable planning information and will guide many future management decisions. Keeping data current is vital for making sound management decisions. In 2012, stand reconnaissance updates were completed on 12,286 acres or 9.3% of the forested cover types. Most of the updated acreage is timber sale related. Attached is a graph showing current county forest cover types.

REFORESTATION

The vast majority of county forest harvested acres regenerate naturally through seed, root suckers, and stump sprouts. Tree planting does occur in areas where natural regeneration fails or is insufficient to fully stock the site and where conversion to an alternate species will yield substantial increases in productivity.

During the spring of 2012, 192,340 trees were planted on 235 acres. A total of 13 sites were planted in North Foster, Hewett, Seif, Levis, Mead, and Dewhurst Townships. Of the total number of trees planted, 32,600 were jack pine, 147,500 red pine, and 12,240 tamarack. All trees were hand planted by a professional tree planting crew from Arkansas.

Clark County started using containerized tree planting stock in 2009 on a trial basis. Initial survival results were impressive, and the switch from bare root to containerized seedlings was made. Although seedling cost is higher for containerized compared to bare root, increased survival and growth rates justify the investment.

Preliminary survival surveys conducted this fall for seedlings planted in the spring 2012 indicate 93% survival for Red Pine, 95% survival for Jack Pine, and 88% survival for Tamarack. The surviving seedlings appear healthy and vigorous despite the droughty conditions during the 2012 growing season. If bare root seedlings had been used, survival would have been much lower and significant replanting costs would have incurred.

Site preparation for spring 2013 tree planting was completed during the summer of 2012. A total of 9 sites, covering 227 acres were treated by Department Foresters using county and DNR site preparation equipment and a contracted aerial herbicide applicator.

In the fall of 2012, county equipment operators scarified 5 oak stands covering 191 acres in Butler, Dewhurst, Hewett, and Seif Townships. Both anchor chain and dozer blade scarification techniques were used. The management objective for these stands is to regenerate oak by removing undesirable competition and preparing the seedbed for improved acorn germination. After advanced oak seedlings are established, the overstory will be harvested.

Action by the Forestry & Parks and Finance Committees in 2012 established an unrestricted/assigned forest regeneration fund. Four percent (4%) of annual gross county forest timber revenues are to be placed in this fund each year. These funds are then applied to the subsequent years budget process for the purpose of forest regeneration.

PRESCRIBED BURNS

Prescribed fire is an important forest management tool. Controlled burns are used to rejuvenate native grass openings and prepare stands for natural oak regeneration, benefiting both wildlife and silviculture. During the spring of 2012, four oak regeneration burns covering 171 acres and one native grass burn covering 4 acres were completed in South Foster, Dewhurst, and Seif Townships.

TIMBER STAND IMPROVEMENT

Ten (10) timber stand improvement projects involving 224 acres were completed in 2012. Oak release was the primary focus of our 2012 efforts. County foresters, private contractors, and inmate crews completed the following projects.

- ❑ Cutting undesirable competition to release oak saplings on 8 sites covering 209 acres.
- ❑ White pine pruning on 1 site covering 5 acres.
- ❑ Oak pruning on 1 site covering 10 acres.

FOREST PROTECTION

Over the last few years, several threats to the overall forest health have emerged. Oak Wilt, Red Pine Pocket Mortality, Gypsy Moth, and exotic invasive plants have all been identified on the county forest. The impact of these threats has so far been minor.

Damage to the forest resource is minimized through active forest management. Activities such as harvesting mature trees and thinning young stands help promote a vigorous and healthy forest. The trees within these healthy stands are better able to resist attacks from forest pests.

Emerald Ash Borer (EAB) was first found in Wisconsin in 2008. Although there are no known infestations in or adjacent to Clark County, this Department has been actively preparing for its arrival. Where found, EAB does devastate the Ash tree resource. Ash timber type is not abundant on the county forest; therefore EAB impact on county forest resources will be minimal.

Oak Wilt is a lethal fungal disease affecting primarily the Red Oak family. Oak Wilt was first identified on the county forest and in Snyder County Park in 2000. Since then, a total of 44 sites have been identified, including 7 new infections in 2012. Oak Wilt spreads through root grafts between infected and healthy trees and overland by sap-feeding beetles. The majority of oak wilt is located in the south half of the county. To date approximately 21 acres of oak timber type have been lost to Oak Wilt.

Aerial surveys are conducted to detect new Oak Wilt infections and check previously treated sites. Active sites are treated by various methods during the fall and winter months. Our efforts to contain the spread of Oak Wilt appear to be working. The number of new infections has remained stable or declined each of the last several years.

The Forestry and Parks Department will continue Oak Wilt control efforts that were first initiated in 2000. With approximately 22,000 acres of oak timber type in the county forest, there is much at stake. If Oak Wilt becomes firmly established on the county forest, any hope for control will be lost.

Red Pine Pocket Mortality was first identified on the Clark County Forest in 2001. Since then more than 40 sites have been identified. Sites vary from a handful of trees to two acres in size. Pocket Mortality is caused by an interaction between a complex of insects and a root fungus, causing red pine deterioration then mortality. There is no known control although progression is slowed by harvesting infected trees. Little else is known about this syndrome. This department will continue to cooperate with DNR researchers by providing site data and research opportunities.

Annosum Root Rot prevention measures were implemented in 2011 for timber harvests occurring in red pine plantations. Similar to pocket mortality, Annosum Root Rot causes decay in the roots and butt of infected trees, ultimately leading to mortality. Unlike pocket mortality, annosum can survive in the soil for decades, prohibiting productive conifer growth on the site. Annosum Root Rot has been detected in surrounding Wood and Taylor Counties; however there currently are no known sites within Clark County. The best method of control is prevention. A simple stump fungicide application during harvest will prevent infection from occurring.

Gypsy Moth has slowly and methodically spread west from the east coast of the United States since the early 1900's. Currently, the eastern 1/2 of Wisconsin, including neighboring Jackson, Marathon and Wood Counties, are considered generally infested and under a Gypsy Moth quarantine. Clark County became quarantined in 2012.

In 2012, aerial spraying for Gypsy Moth was conducted on two sites in or adjacent to the county forest and covering 966 acres. Spraying was

conducted in May and June by the State and Federal "Slow the Spread" program.

Exotic Invasive Plants native to Europe and Asia are beginning to show up within the County Forest. Following introduction, these aggressive perennial weeds become established quickly. Once established, they out compete and displace native flora using a variety of survival strategies. They often lack natural predators and diseases, which serve to control their populations in native environments. These plants can reduce forest productivity, damage wildlife habitat, degrade ecosystems, and impede natural and artificial regeneration.

Since 2003 Clark County has surveyed high-risk areas of the county forest for invasive plants. By the end of the 2012 growing season, 139 occurrences had been documented. Three new sites were discovered in 2012. Nearly every documented invasive occurrence is associated with human vectors.

Herbicide treatments to control Spotted Knapweed, Leafy Spurge, Japanese Honeysuckle, and Purple Loosestrife began in 2004 and continued through 2012. These treatments have helped contain the spread of invasives and reduced their intensity in the treated areas.

Swift, deliberate action is necessary to prevent the spread and further colonization of the County Forest by exotic invasive plants. By acting now we reduce the cost of treatment, reduce the size of the area impacted by herbicide, and increase the likelihood of success.

FOREST CERTIFICATION

On March 11, 2005, the Clark County Forest along with 27 of the 29 Wisconsin County Forests became certified by an independent, recognized authority. The Clark County Forest is certified by the Forest Stewardship Council (FSC) certification system. While certification is primarily driven by consumer demand for environmentally friendly forest products, the certification process has confirmed that the Clark County Forest has been well managed and already adheres to sustainable and ecologically sound management practices.

WILDLIFE HABITAT ACCOMPLISHMENTS

Continued support by the National Wild Turkey Federation, Ruffed Grouse Society, WINX Club, and the Department of Natural Resources has provided significant accomplishment for the benefit of wildlife on the Clark County Forest. Habitat reclamation and maintenance remain of primary concern.

Wildlife accomplishments for 2012 include:

- ◆ Partial rehabilitation of the dike and control structure at the Winx Flowage migratory Bird Refuge. Project was conducted with assistance from the Winx Club, a non-profit organization dedicated to the conservation of local waterfowl. This impoundment creates a 42 acre reservoir, and is critical habitat to over 4,000 waterfowl during their annual migration. Additional rehab work is planned for 2013.
- ◆ Maintenance of aspen timber type through the harvest of mature and over mature aspen timber.
- ◆ Construction of timber sale access roads to facilitate harvest of mature and over mature aspen timber.
- ◆ Mechanical and chemical release to stimulate aspen and jack pine regeneration.
- ◆ Enhance, maintain, and promote oak regeneration on 388 acres.
- ◆ Wildlife opening and trail maintenance.
- ◆ Inventoried more than 7,000 acres for the benefit of endangered or threatened resources.
- ◆ Habitat maintenance to benefit the endangered Karner Blue Butterfly.
- ◆ Continue to implement an Ecological Management Plan that will further integrate wildlife management into forest management.
- ◆ Waterfowl flowage maintenance.
- ◆ Invasive plant surveys and control.
- ◆ Inventory, prioritize, and establish other wildlife management projects.

FOREST ROADS

The department maintains 44.69 miles of roads in the county forest which meet minimum town road standards. The 2012 state maintenance funding received was \$14,434.50. State road aids increased slightly in 2012. This

\$322.99/mile annual payment does not provide sufficient funding to maintain the long-term integrity of the County Forest Road system.

Action by the Forestry & Parks and Finance Committees in 2009 has established a reserved forest road maintenance fund. Five percent (5%) of annual gross county forest timber revenues are to be placed in this fund. During 2012 approximately 3.1 miles of the Butler Lanes forest road were reconstructed.

FAIRGROUNDS

Fairgrounds management remained very tight in 2012. 2012 expenditures for the fairgrounds increased by \$2,702 (3%) versus 2011 expenditures. 2012 revenues increased by \$2,922.47 (13%) versus 2011 revenues. Overall, the cost to operate the fairgrounds in 2012 decreased by \$220.03 from 2011. Consistent with the Clark County parks system, very few improvement projects are being considered for the fairgrounds in 2013. The most noteworthy improvement in 2013 will be funded 100% by private donations, that being a new PA system with coverage across the entire grounds.

Year	Expenditures	Revenue	Net Cost of Fairgrounds
2010	\$152,390.25	\$23,671.96	(\$128,718.29)
2011	\$95,965.33	\$21,873.53	(\$74,091.80)
2012	\$98,667.77	\$24,796	(\$73,871.77)

CAMPGROUNDS AND PARKS

Revenues from camping related fees and purchases totaled \$ 490,354.82 in 2012. The department currently maintains 11 county parks, including 8 campgrounds. Levis Mound Trailhead became a licensed campground in 2012. There are currently 570 campsites available for public use. Fifteen (15) park day use locations are provided, together with 9 designated boat landings. Other park amenities include 17 shelter buildings, 27 vault toilet buildings, 7 shower/flush toilet buildings, 5 flush toilet buildings, 5 beach areas, convenience stores, laundromats, parking lots, dump stations, trail access points, fishing access points, and much more.

TRAILS

Development, rehabilitation, and maintenance projects were carried out on recreational areas and trails during 2012. State and Federal grant programs provided \$181,579.31 for development, rehabilitation, relocation, and maintenance on Clark County ATV and Snowmobile trails and support facilities. The primary source of this grant funding continues to be ATV/Snowmobile registration fees and gas tax on ATV/Snowmobile fuel consumption. Cross-Country Skiing, Mountain Biking, and Horseback Riding trails and support facilities were also rehabilitated and maintained.

The Clark County ATV trail system consists of 85.7 miles of funded summer trails and 205.1 miles of winter trails. The Neillsville-Grantton, Greenwood, Loyal, Dorchester, Curtiss, and Riplinger snowmobile clubs assist on 65.4 miles of winter ATV trail maintenance.

ATV grant funding provides \$450.00 per mile for summer trail maintenance and \$100.00 per mile for winter trail maintenance. ATV grant revenues in 2012 totaled \$96,144.04. Grant funded ATV projects worked on in 2012 included:

- ◆ Russell Park Electric Upgrade
- ◆ Turkey Hills Trail Rehabilitation
- ◆ Hoagies Trail Rehab
- ◆ Resource Management Rehabilitation
- ◆ Maintenance and Trail Signing System Improvements

Snowmobile trail funded maintenance mileage is 372.7 miles. Nine cooperating clubs maintain 281.9 miles of trail in Clark County. Snowmobile grant revenues in 2012 totaled \$ 85,435.27. Grant funded snowmobile projects worked on in 2012 included:

- ◆ Trail Rehabilitations and Relocations
- ◆ Maintenance and Trail Improvement

Knobby Ridge Motorcycle Trail is located in the towns of Hewett and Seif. This trail system consists of 16 miles of trail with four interconnecting loops and a youth loop. No revenues were received in 2012 for Knobby Ridge. The trail system was closed in 2011 and 2012 due to excessive erosion and rutting of the trail surface.

Mid-West Off Road Trail Riders, Knobby Ridge Trail System sponsoring club, did complete trail rehabilitation projects in 2012. The club is planning to continue trail work projects in 2013 with hope to reopen some trails on the west side of Bachelors Avenue in summer 2013.

Horse Trails: Located in the towns of Seif and South Foster. Wild Rock Campground and Park is the main trailhead for this trail system. Wild Rock horse trails offer 41 miles of trail with seven interconnecting loops.

Year 2012 trail projects included trail signing and brushing and maintenance of campground facilities. Forestry & Parks employees and the Neillsville Saddle Tramps accomplished the work. Trail user fees for 2012 totaled \$1,717.47.

Levis/Trow Mound Recreation Area: Located in the Town of Dewhurst, this trail system offers hiking, mountain biking, cross-country skiing and snowshoeing. There are 15 miles of cross-country ski trails and 22.5 miles of single-track mountain bike trails available.

Year 2012 projects included trail rehabilitation, pruning, brushing, and signing of trails for navigational purposes. An additional mile of single track trail was constructed in 2012. Neillsville Area Trail Association (NATA) accomplished the work. Levis trail user fees for 2012 totaled \$12,379.80. Camping fees in the amount of \$947.94 of were collected at the trailhead and are reported as camping fees.

Recreational Patrol Officer / Enforcement: The Recreation Officer position started trail enforcement efforts in Clark County during the summer of 2001. The position is an important link within Clark County for the protection and enhancement of the trail systems, natural resources, townships, residents and recreational enthusiasts.

The Recreation Officer contributes to the enforcement, education and safety of all trail systems in Clark County. The goal is to reduce off trail riding, resource damage and township and resident complaints. The Recreation Officer is also involved in park related activities.

In 2012 we were without a fulltime recreation officer. Reserve deputies performed periodic patrol of the ATV trail system. Consistent park patrol was available.

Trail Partners: The Clark County Forestry and Parks Department recognizes and appreciates the concerted efforts of our partners for success of Clark County trail systems:

- GWR (Greenwood-Willard-Rock Dam) Riders
- Loyal Sno Angels
- Colby Trailblazers
- Thorp Sno Raiders
- Riplinger Rip Riders
- Hatfield Road Runners
- Spencer Swampstompers
- Boomtown Sno Chasers
- Dorchester Midnight Riders
- Neillsville/Grantton Trail Busters
- Hatfield ATV Riders
- Quad County ATV Club
- Rock Dam ATV Riders
- Northern Clark County ATV Riders
- Neillsville Area Trail Association
- Neillsville Saddle Tramps
- Mid West Off Road Trail Riders
- Clark County Sheriff's Department
- Volunteers for the Snowmobile Council

Trails Advisory Committee: The Clark County Trails Advisory Committee began in 1999 to provide a liaison between the Forestry and Parks Committee and user groups. The Trails Advisory committee would make recommendations for changes and/or improvements to the trail systems to the Forestry and Parks Committee.

The members of the Trails Advisory Committee were volunteers from the community. It has been increasingly difficult to find volunteers with free time during the week to consistently attend the meetings.

Due to increased workloads of department staff and the questionable use of valuable time being spent by department staff on the Trails Advisory

Committee, there were no meetings in 2011 or 2012. Trail issues are placed on the Forestry and Parks Committee agenda and discussed directly to the committee. This method of resolving issues and discussing any potential conflicts has proven to be effective for user groups and efficient for staff.

Special Use / Land Use Permits: (2) Ice Fishing; (4) ATV & Motorcycle Ice Race; (1) Levis/Trow Mound Recreation Area; (3) Sled Dog Training; (4) Miscellaneous County Park; (1) Operate Private Business on County Land

Forestry & Parks Website: The Clark County Forestry and Parks Online Reservation System was developed in 2012. The new website quickly became a valuable marketing tool and aid to department efficiency.

BRUCE MOUND

Calendar Year 2012: Net (after sales tax) revenues for the year totaled \$218,436.27. Revenues are down 1% from 2011. Expenses were down \$71,398.70 from 2011 (23%). Recent financial history for Bruce Mound regular operating costs are as follows:

- 2012 expenditures exceeded revenues by \$15,184.93
- 2011 expenditures exceeded revenues by \$83,448.69
- 2010 expenditures exceeded revenues by \$28,293.35
- 2009 expenditures exceeded revenues by \$ 1,360.23
- 2008 expenditures exceeded revenues by \$20,187.06

2012 – 2013 Season: Snowmaking efforts resulted in the opening of Bruce Mound on December 14th. A large amount of natural snow helped ensure that Bruce Mound opened on time this season. The front hill was the only area open to skiing on the opening weekend. Warm weather and poor snowmaking ensued into the next few weeks. It was several weeks into the season before all slopes were open. On the weekend of December 22nd, only the tubing hill was open due to poor snow conditions on the beginner hill. A limited number of runs were available over the Christmas through New Year's winter break. All runs became open after the 1st of the year. Bruce Mound remained open until March 10th with excellent conditions throughout the season. The season closed with plenty of snow still on the ground and more snow after our closing date.

More than 12,685 paying visits occurred in 2012, up almost 1,100 visits from 2011. Many non-profit groups and organizations scheduled weekend visits to Bruce Mound during the season. Area organizations such as 4-H, FFA, Girl Scouts, Boy Scouts, and numerous church and school groups were provided with reduced fee opportunities for wholesome winter recreation. New this season at Bruce Mound, we presented a buy-one-get-one free ticket to each school group child that visited our hill. This opportunity was taken advantage of by dozens of kids throughout the season and helped play a role in boosting attendance numbers this season.

Advertising efforts for the ski hill shifted from a focus on radio and print media, to more of an online and social media presence this year. We based a large amount of our time on promotion of our Facebook page for the ski hill. We grew from just over 100 "likes" prior to the season to almost 800 "likes" after the ski season. We have generated a ton of interaction with our customers and find that this tool has been very useful for displaying information to the public and also getting feedback from our customers. We did continue to do some radio and print marketing as well, while focusing mainly on the Eau Claire media market versus Clark County. The success of this can't easily be quantified, but we can show from the demographics on Facebook that Eau Claire "likers" rank 3rd, only behind Neillsville(2nd) and Black River Falls(1st).

Another new idea this season, was our buy-one-get-one ski lift ticket free on Friday nights. This program helped boost our overall usage on Friday nights from an average of 145 total lift tickets in 2011 to over 175 total lift tickets per Friday night in 2012. This also resulted in an average of \$442 more revenue per Friday night. The increase in visitors also results in an increase in our rental equipment and food sales. This program was implemented on a trial basis this season and it is recommended that it be instated on a regular basis in December, 2013.

The department once again leased out the kitchen at Bruce Mound this season. The food service lease allowed the county to collect 13% of the gross kitchen sales money. This resulted in \$6,685 in revenue for the county from this lease. The lease expired at the end of the ski season and the committee will need to decide upon the future of the kitchen services for 2013.

A regular ski instruction program was offered at Bruce Mound again in 2012. Though the target group is 6th grade classes from around the area, many diverse populations were served by ski instruction.

Bruce Mound Ski Patrol Program remains as an effective way of providing and administering first aid and improving on the overall mission at Bruce Mound. Special event and season pass opportunities have further complimented this mission of providing dependable winter recreation for the many families of Clark County.

Bruce Mound also became a place for people to get married at in 2012, with two outdoor weddings being held at the ski hill. One of those couples did use the chairlift and were married at the top of the hill. Off season rentals of the facilities helped contribute an additional \$2,921 of revenue for the facility.

Bruce Mound Future: The Forestry and Parks Committee continues to analyze challenges and opportunities at Bruce Mound, with a goal of no net annual operating cost to the County. Improved expenditure reporting procedures have been implemented to improve transparency and support the decision making process. The implementation of a "flex" schedule has allowed management to significantly reduce overtime costs during the skiing season and has also freed up staff members who were previously fully dedicated to working at Bruce Mound all winter; to other projects as needed. The reliance on skilled seasonal employees and possibly volunteers for the snow making process will help continue to narrow the financial gap at Bruce Mound.

The Committee has been assessing long term operating costs at Bruce Mound. Maintenance and upgrades to existing infrastructure and equipment remains a concern and priority. The sneller tow did undergo some major renovation this year with the help of a local fabricator that was able to produce parts for this lift. Existing T-bar and rope tows are antiquated, maintenance intensive and are no longer supported by the manufacturer. The rope tow lift on the tubing hill did go down and force us to have to close the tubing hill on January 6th for an entire day of operation. The Piston Bully groomer, a key piece of equipment for grooming the slopes continues to require considerable resources to maintain. There

were at least 3 separate times this season where the Piston Bully was non-operational and required the overnight shipping of parts in order to get the hill ready.

COUNTY DAMS

Repair directives have been issued on several county forest flowage dams. Per DNR Dam Safety orders, these dams will need to be repaired or abandoned in the near future. The Forestry and Parks Department continues to prioritize needs and associated costs, in an effort to determine which dams will be abandoned and which will receive functional repairs. In 2012, 5 county owned dams were inspected and evaluated for future maintenance needs.

OTHER DEPARTMENT NEWS/ACTIVITIES

Revenue/Expense Alternatives: The Forestry and Parks Committee continues to study ways and means of increasing departmental revenues and reducing long range expense. A comprehensive expenditure and revenue tracking structure was implemented beginning January 1, 2011. Additional revenue and expenditure accounts and subaccounts have been added and continue to be added as identified to the Department financial statement. Much more information has been learned about the departmental budget and the different parks. At the end of 2013, we will have had a chance to go through two complete budget cycles and also be able to see how our year end numbers turned out. This will help create a clearer financial picture moving forward and future budget preparations will be much more precise.

NOTES TO FINANCIAL STATEMENTS
January 1, 2012 – December 31, 2012

Fund 330 – Forestry and Parks General Account:

- | | |
|--|----------------|
| • Revenues per Attached Statement | \$3,483,354.45 |
| • Total all Expenses | \$1,960,887.53 |
| • 2012 Transfer From Forestry for Levy Reduction | \$705,506.00 |

Fund 330 Fund Balance Summary:

- | | |
|-------------------------|----------------|
| • Year-end 2006 Balance | \$1,598,547.84 |
| • Year-end 2007 Balance | \$1,071,661.32 |
| • Year-end 2008 Balance | \$1,306,043.75 |
| • Year-end 2009 Balance | \$1,098,524.44 |
| • Year-end 2010 Balance | \$856,948.38 |
| • Year-end 2011 Balance | \$794,160.52 |
| • Year-end 2012 Balance | \$1,616,267.86 |
- Budget plan was for year-end 2012 fund balance of \$710,229.52; net beneficial increase - versus budget \$906,038.34.
 - Year-end 2012 balance includes reserved funds of \$98,298.45 for Dam Improvements, \$150,000 for Capital Equipment, \$100,270.20 for Forest Regeneration, and \$157,953.79 for Forest Roads.
 - Unreserved/non-earmarked fund balance stands at \$848,153.42 at year-end 2012.

Fairgrounds:

- 2012 Fairgrounds Expense Exceeds Revenue by \$73,871.77
- Fairgrounds Budget is a General Fund Budget and is Supported by Levy Dollars

Account Detail:

Line by line Forestry & Parks and Fairgrounds budget detail follows with attached year end financials.

